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GOVERNMENT OF GOA

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GOVERNMENT OF GOA

Department of Home

Home—General Division

Notification

21/2/2013-HD(G)/883

In exercise of the powers conferred by section 13A of the Goa, Daman and Diu Public Gambling Act, 1976 (Act 14 of 1976), read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa hereby further amends the Government Notification No. 2-20-92-HD(G), dated 09-11-1995, published in the Official Gazette, Series I No. 34, dated 23-11-1995 (hereinafter called the "principal Notification"), as follows:—

In the principal notification, in condition 5, in clause (iv), in the third proviso, for the expression "31-3-2020", the expression "30-9-2020" shall be substituted.

This notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

Nilesh Dhaigodkar, Under Secretary (Home).

Porvorim, 9th April, 2020.

Note: The principal Notification was published in the Official Gazette, Series I No. 34, dated

23-11-1995 and subsequently amended vide the following notifications, namely:—

- (1) Notification No. 2/20/92-HD(G) dated 16-10-1996, published in the Official Gazette, Series I No. 33 dated 14-11-1996.
- (2) Notification No. 2/20/92-HD(G) dated 29-4-1997, published in the Official Gazette, Series I No. 14 dated 3-7-1997.
- (3) Notification No. 2/20/92-HD(G) dated 27-8-1997, published in the Official Gazette, Series I No. 25 dated 18-9-1997.
- (4) Notification No. 2/20/92-HD(G) dated 30-11-1999, published in the Official Gazette, Series I No. 37 dated 9-12-1999.
- (5) Notification No. 2/20/92-HD(G) dated 20-12-1999, published in the Official Gazette, Series I No. 42 dated 13-1-2000.
- (6) Notification No. 2/20/92-HD(G) dated 2-5-2000, published in the Official Gazette, Extraordinary No. 3, Series I No. 4 dated 2-5-2000.
- (7) Notification No. 2/1/2001-HD(G) dated 26-7-2001, published in the Official Gazette, Series I No. 20 dated 16-8-2001.
- (8) Notification No. 2/1/2001-HD(G) dated 29-11-2002, published in the Official Gazette, Series I No. 39 dated 26-12-2002.
- (9) Notification No. 2/1/2001-HD(G) dated 24-7-2003, published in the Official Gazette, Extraordinary, Series I No. 17 dated 24-7-2003.
- (10) Notification No. 2/1/2001-HD(G) dated 5-1-2004, published in the Official Gazette, Extraordinary, Series I No. 40 dated 5-1-2004.
- (11) Notification No. 2/1/2001-HD(G) dated 12-2-2004, published in the Official Gazette, Extraordinary, Series I No. 46 dated 16-2-2004.

- (12) Notification No. 2/1/2001-HD(G) dated 30-3-2004, published in the Official Gazette, Extraordinary No. 4, Series I No. 52 dated 31-3-2004.
- (13) Notification No. 2/1/2001-HD(G) dated 8-1-2007, published in the Official Gazette, Extraordinary No. 2, Series I No. 41 dated 15-1-2007.
- (14) Notification No. 2/1/2001-HD(G) dated 22-7-2009, published in the Official Gazette, Extraordinary, Series I No. 17 dated 23-7-2009.
- (15) Notification No. 2/1/2001-HD(G) dated 31-3-2011, published in the Official Gazette, Extraordinary, Series I No. 1 dated 7-4-2011.
- (16) Notification No. 2/1/2001-HD(G) dated 4-11-2011, published in the Official Gazette, Series I No. 32 dated 10-11-2011.
- (17) Notification No. 2/1/2001-HD(G) dated 25-5-2012, published in the Official Gazette, Series I No. 9 dated 31-5-2012.
- (18) Notification No. 21/9/2012-HD(G) dated 11-9-2012, published in the Official Gazette, Extraordinary No. 2, Series I No. 23 dated 12-9-2012.
- (19) Notification No. 21/12/2011-HD(G) dated 21-11-2012, published in Official Gazette, Extraordinary No. 4, Series I No. 33 dated 21-11-2012.
- (20) Notification No. 21/2/2013-HD(G)/3466 dated 17-10-2013, published in Official Gazette, Extraordinary No. 2, Series I No. 29 dated 22-10-2013.
- (21) Notification No. 21/1/2014-HD(G)/1324 dated 28-03-2014, published in Official Gazette, Series I No. 1 dated 03-04-2014.
- (22) Notification No. 21/1/2014-HD(G)/1326 dated 28-03-2014, published in Official Gazette, Series I No. 1 dated 03-04-2014.
- (23) Notification No. 21/3/2015-HD(G)/992 dated 31-03-2015, published in Official Gazette, Extraordinary, Series I No. 1 dated 02-04-2015.
- (24) Notification No. 21/2/2013-HD(G)/105 dated 08-01-2016, published in Official Gazette, Extraordinary, Series I No. 41 dated 12-01-2016.
- (25) Notification No. 21/1/2016-HD(G)/1124 dated 31-03-2016, published in Official Gazette, Extraordinary No. 3, Series I No. 53 dated 01-04-2016.
- (26) Notification No. 21/2/2013-HD(G)/1928 dated 06-06-2016, published in Official Gazette, Series I No. 10 dated 9-6-2016.
- (27) Notification No. 21/1/2016-HD(G)/2604 dated 04-08-2016, published in Official Gazette, Extraordinary No. 2, Series I No. 18 dated 10-08-2016.
- (28) Notification No. 21/1/2016-HD(G)/2604 dated 19-08-2016, published in Official Gazette, Extraordinary No. 2, Series I No. 20 dated 22-08-2016.
- (29) Notification No. 21/7/2012-HD(G)/Part File/3381 dated 25-10-2016, published in Official Gazette, Extraordinary No. 3, Series I No. 29 dated 25-10-2016.
- (30) Notification No. 21/2/2013-HD(G)/908 dated 30-3-2017, published in Official Gazette, Extraordinary No. 2, Series I No. 52 dated 31-3-2017.
- (31) Notification No. 21/4/2017-HD(G)/1195 dated 24-04-2017, published in Official Gazette, Extraordinary No. 2, Series I No. 3 dated 25-04-2017.
- (32) Notification No. 21/2/2013-HD(G)/1853 dated 29-06-2017, published in Official Gazette, Extraordinary No. 4, Series I No. 13 dated 30-06-2017.
- (33) Notification No. 21/2/2013-HD(G)/2897 dated 03-10-2017, published in Official Gazette, Series I No. 27 dated 05-10-2017.
- (34) Notification No. 21/5/2018-HD(G)/953 dated 27-03-2018, published in the Official Gazette, Extraordinary No. 2, Series I No. 51 dated 28-03-2018.
- (35) Notification No. 21/2/2013-HD(G)/972 dated 29-03-2018, published in Official Gazette, Extraordinary, Series I No. 52 dated 29-3-2018.
- (36) Notification No. 21/5/2018-HD(G)/1362 dated 4-05-2018, published in Official Gazette, Extraordinary, Series I No. 5 dated 4-5-2018.
- (37) Notification No. 21/2/2013-HD(G)/2895 dated 28-09-2018, published in Official Gazette, Extraordinary, Series I No. 26 dated 28-09-2018, and
- (38) Notification No. 21/2/2013-HD(G)/888 dated 14-03-2019, published in Official Gazette, Extraordinary, Series I No. 50 dated 15-03-2019.
- (39) Notification No. 21/2/2013-HD(G)/2652 dated 09-10-2019, published in Official Gazette, Extraordinary, Series I No. 27 dated 09-10-2019.

Department of Law & Judiciary

Legal Affairs Division

Notification

7/6/2020-LA

The Goa Motor Vehicles Tax (2nd Amendment) Act, 2020 (Goa Act 7 of 2020), which has been passed by the Legislative Assembly of Goa on 7-2-2020 and assented to by the Governor of Goa on 17-4-2020, is hereby published for the general information of the public.

Dnyaneshwar Raut Dessai, Joint Secretary (Law).

Porvorim, 21st April, 2020.

The Goa Motor Vehicles Tax
(2nd Amendment) Act, 2020

(Goa Act 7 of 2020) [17-04-2020]

AN

ACT

further to amend the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974).

Be it enacted by the Legislative Assembly of Goa in the Seventy-first Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Motor Vehicles Tax (Amendment) Act, 2020.

(2) It shall be deemed to have come into force on the 1st day of January, 2020.

Amendment of schedule.— In the Schedule appended to the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974), in PART 'B', for item (B), the following item shall be substituted, namely:—

(B) At the time of registration of new vehicle:

(1) Motor cycle/Motor scooter/Auto rickshaw irrespective of its horse power, whose cost does not exceed Rs. 1.50 lakhs 9 % of the cost of the Motor cycle/Motor scooter/Auto rickshaw.

(2) Motor cycle, irrespective of its horse power, whose cost exceeds Rs. 1.50 lakhs but does not exceeds Rs. 3.0 lakhs 12 % of the cost of the Motor cycle.

(3) Motor cycle, irrespective of its horse power, whose cost exceeds Rs. 3.0 lakhs 15 % of the cost of the Motor cycle.

(4) Tricycle for every 25 kgs. weight or part thereof Rs. 150/-

(5) Motor vehicles belonging to the individuals (i) 9 % of the cost of the vehicle, where cost of vehicle does not exceed Rs. 6 lakhs.

(ii) 11 % of the cost of the vehicle, where cost of vehicle exceeds Rs. 6 lakhs but does not exceed Rs.15 lakhs.

(iii) 13 % of the cost of the vehicle, where cost of vehicle exceeds Rs. 15 lakhs but does not exceed Rs. 35 lakhs.

(iv) 14 % of the cost of the vehicle, where cost of vehicle exceeds Rs. 35 lakhs.

(6) Motor vehicles belonging to the partnership firm and limited companies with share capital of less than Rs. 50 lakhs

(i) 10 % of the cost of the vehicle, where cost of vehicle does not exceed Rs. 6 lakhs.

(ii) 12 % of the cost of the vehicle, where cost of vehicle exceeds Rs. 6 lakhs but does not exceeds Rs. 15 lakhs.

(iii) 14 % of the cost of the vehicle, where cost of vehicle exceeds Rs. 15 lakhs but does not exceed Rs. 35 lakhs.

(iv) 15 % of the cost of the vehicle, where cost of vehicle exceeds Rs. 35 lakhs.

(7) Any other motor vehicle not covered under clauses (5) and (6).

(i) 10 % of the cost of the vehicle, where cost of vehicle does not exceed Rs. 6 lakhs.

(ii) 13 % of the cost of the vehicle, where cost of vehicle exceeds Rs. 6 lakhs but does not exceeds Rs. 15 lakhs.

(iii) 15 % of the cost of the vehicle, where cost of vehicle exceeds Rs. 15 lakhs but does not exceed Rs. 35 lakhs.

(iv) 16 % of the cost of the vehicle, where cost of vehicle exceeds Rs. 35 lakhs.

Note:- In case where the registration of an old four wheeler vehicle, which is less than 15 years old, is cancelled; adjustment of the Motor Vehicle Tax paid on the old vehicle against registration of a new vehicle against registration of new vehicle shall be allowed, subject to the production of certificate to this effect from the concerned registering authority".

3. *Saving.*— (1) The Goa Motor Vehicles Tax (Amendment) Ordinance, 2019 (Ordinance No. 1 of 2019) have ceased to operate with effect from 1st day of January, 2020.

(2) Notwithstanding cessation of the said Ordinance, anything done or any action taken under the said Ordinance shall be deemed to have been validly done or taken at all relevant times when the said Ordinance was in force.

Secretariat,
Porvorim-Goa.
Dated: 21-04-2020.

CHOKHA RAM GARG,
Secretary to the
Government of Goa,
Law Department
(Legal Affairs).

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